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Education Funding in Ontario

1995

A Description of the Education Funding Model

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Preamble

The purpose of this document is to provide a detailed description of Ontario's education funding system in 1995, including the shared roles and responsibilities of both the provincial government and local school boards.

As in 1994, this year the description of Ontario's education funding system and the General Legislative Grants Regulations are published as separate documents. The General Legislative Grants Regulations provide the legislative provisions through which provincial grants are distributed to school boards.

If you require further information on a specific grant or other general funding questions, please contact your nearest Ministry of Education Regional Office listed below, or call Capital and Operating Grants Administration, Mowat Block, Queen's Park at (416) 325-2038.

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The Education Funding Model

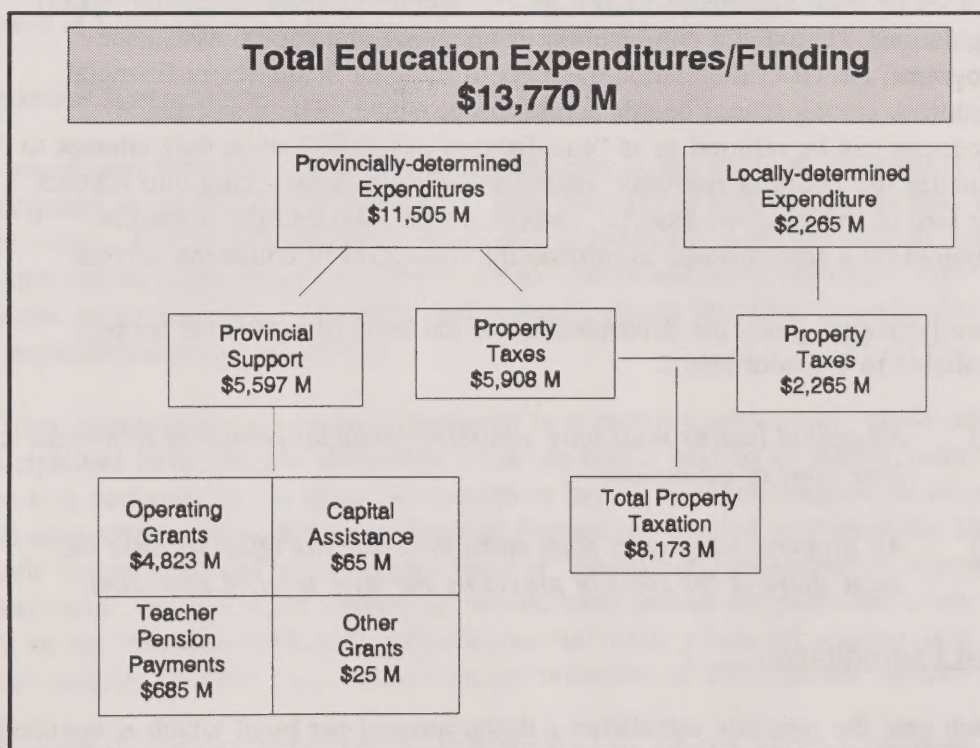
Introduction

In 1995, elementary and secondary education in Ontario will cost \$13.8 billion, having an impact on every taxpayer in the province and the quality of education available to every pupil.

There are 165 school boards in Ontario serving approximately 2,000,000 pupils in 4,780 schools and employing 121,750 full-time teachers. These school boards operate within a wide variety of geographic, demographic, social and economic conditions, with a diversity of resource needs.

DIAGRAM 1

FUNDING EDUCATION IN ONTARIO, 1995



Note: * Social Contract adjustments totalling \$350 million in operating expenditures and grants are not reflected.

** The provincial share of capital funding is \$300 million which is provided as loans from the Ontario Financing Authority (OFA). Annual grants for loan repayments are \$64.8 million.

Elementary and secondary education in Ontario is a shared responsibility between the province and local school boards. The province establishes objectives, standards and guidelines through the Education Act, policy memoranda, and regulations such as the General Legislative Grants Regulation that determine the allocation of provincial grants for education funding. School boards determine how education programs and services are delivered, and the resources required to carry out their responsibilities.

School board expenditures are funded from two sources – property taxes and provincial grants.

The Funding Mechanism

The funding mechanism for elementary and secondary education is embodied in a set of legal documents known as the General Legislative Grants (GLG) regulations. Through a combination of operating and capital assistance programs, the GLG Regulation attempts to mitigate inequities in financial resources among school boards across the province. These assistance programs can be referred to as “equalization payments” since they attempt to equalize the financial resources among school boards by taking into account the size of the local tax base (ie, resources available) and the resources required by a school board to provide the base level of education service.

Two principles guide the determination of the level of provincial support available to a school board:

- (1) *All school boards must have equitable financial resources to provide a base level of education.*
- (2) *All property ratepayers must make the same tax effort to raise the local share of the costs of providing the base level of education.*

Recognized Expenditures

Each year the province establishes a dollar amount per pupil which is intended to represent the cost of providing a base level of education to a student. The per pupil amount is reviewed each year and updated to reflect changes in the costs of providing a base level of programs and services. The **recognized expenditure level** of a board is established by applying the basic per pupil grant amount to the board’s enrolment. In most cases, the amount of property tax revenues raised in a board is supplemented by provincial grants to ensure that all boards receive the recognized amount of funding per pupil.

Property Taxes

In 1995, approximately \$7,981.7 million of total education costs will be funded from property taxes. Property taxes contribute to the funding of recognized expenditures, and are also used to fund 100% of school board expenditures that exceed the recognized amount.

Standard Mill Rate

Property taxes for recognized expenditures are determined by applying a provincial uniform tax rate to the local property assessment in each school board. The application of a provincially uniform tax rate ensures that all property ratepayers make the same tax effort to fund recognized expenditures.

The standard mill rate is set each year by the province. One “mill” represents \$1 of taxes per \$1,000 of property assessment. Where a rate is “5 mills,” this means that for every \$1,000 of property value the owner will pay \$5 in taxes. For a property assessed at \$100,000, the property owner will pay \$500 in taxes.

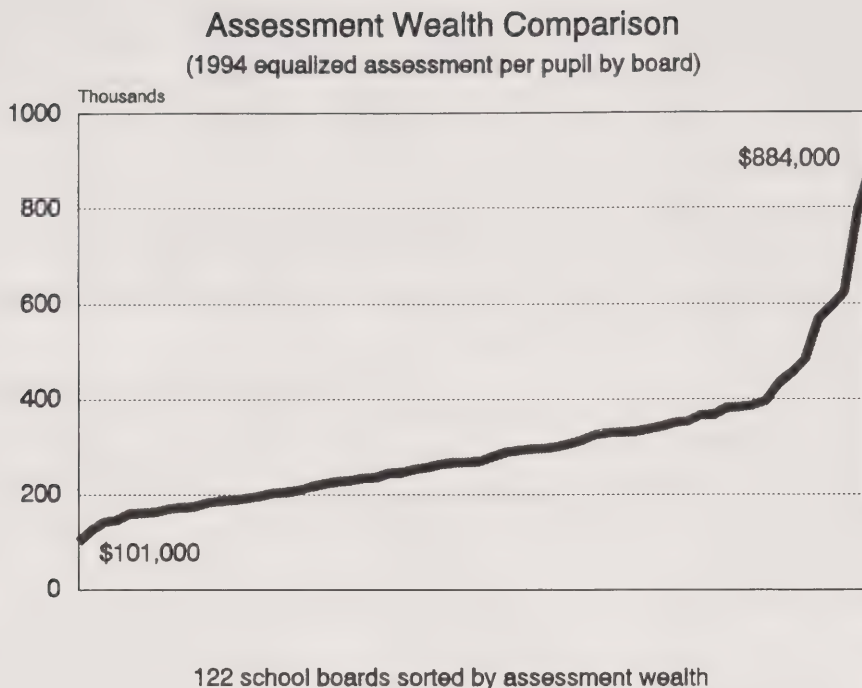
Assessment Equalization

The assessment base of a school board is calculated as the value of all property in the municipality or municipalities it serves. Every property or building is assessed with a dollar value. This is its “rateable assessment.” Residential properties such as homes and apartments, commercial properties such as offices and shopping malls, and industrial properties such as factories and warehouses are included, as well as farm and recreational/cottage properties.

For some municipalities, rateable assessment is at recent market value, while other municipalities have rateable assessments that are only a portion of market value. Since it is necessary in the grant mechanism to have a common measure of school board assessment, **assessment equalization factors** are applied to convert the local rateable assessment base to a common level of “equalized” assessment or adjusted market value. A new set of assessment equalization factors are published every four years by the Ministry of Finance reflecting market value prices for a given year. The factors used in the 1995 grant calculation are reflective of 1992 market values.

As Diagram 2 indicates, there are large differences in the size of the assessment base available to each school board. In 1995 it is estimated that the total equalized assessment value of all property in Ontario is about \$511 billion. However, assessment wealth is not evenly distributed throughout the province. Some communities have high-value residential properties or large commercial or industrial complexes that contribute more to the total wealth in the community. School boards in such communities have access to a larger amount of tax revenue from the property tax base.

DIAGRAM 2



As shown in the above graph, board X has an equalized assessment of \$884,000 per pupil from which to raise tax revenues. Board Y has an equalized assessment base of only \$101,000 per pupil from which to raise funds.

A complete listing of the equalized assessment per pupil for all boards for 1994 is presented in the attached Appendix.

Grants From the Province

Grants are provided to school boards to make up the difference between the total recognized expenditure of a board (basic per pupil amount x enrolment) and the amount of property tax revenues raised through the application of the provincial uniform tax rate for recognized expenditures. Diagram 3 shows how the provincial grant would be determined for three hypothetical school boards with differing enrolments and property assessment bases.

As shown, each school board is allocated financial resources per pupil of \$4,184 which is intended to reflect the cost of providing a base level of education. A uniform tax rate of 5.865 mills is applied to each board's equalized assessment. This tax rate will generate \$5.86 for each \$1,000 of property assessment.

DIAGRAM 3

	BOARD A	BOARD B	BOARD C
1. Recognized Ordinary Expenditure Per Pupil	\$4,184	\$4,184	\$4,184
2. Average Daily Enrolment	1,000	2,000	2,000
3. Total Recognized Ordinary Expenditure (1 x 2)	4,184,000	8,368,000	8,368,000
4. Provincial Standard Mill Rate	5.865 Mills	5.865 Mills	5.865 Mills
5. Board's Equalized Assessment	200,000,000	200,000,000	1,000,000,000
6. Yield from Provincial Standard Mill Rate Applied to Board's Equalized Assessment (4 x 5)	1,173,000	1,173,000	5,865,000
7. Provincial Grant (3 - 6)	<u>\$3,011,000</u>	<u>\$7,195,000</u>	<u>\$2,503,000</u>

The table also shows how school boards with the same assessment base (A and B), but different student enrolments, receive different grants. In this case, school board B has twice the number of pupils to educate with the same assessment base as school board A (ie, \$200 million). The calculation shows that board B is provided with a larger grant from the province.

School board C, with an equalized assessment base of \$1 billion, is able to raise \$5,865,000 from local taxes. Although it has responsibility for the same number of students as school board B, it receives a much smaller provincial grant.

In each case, the provincial grant ensures that the basic amount of \$4,184 per pupil is available to the board using the same tax effort.

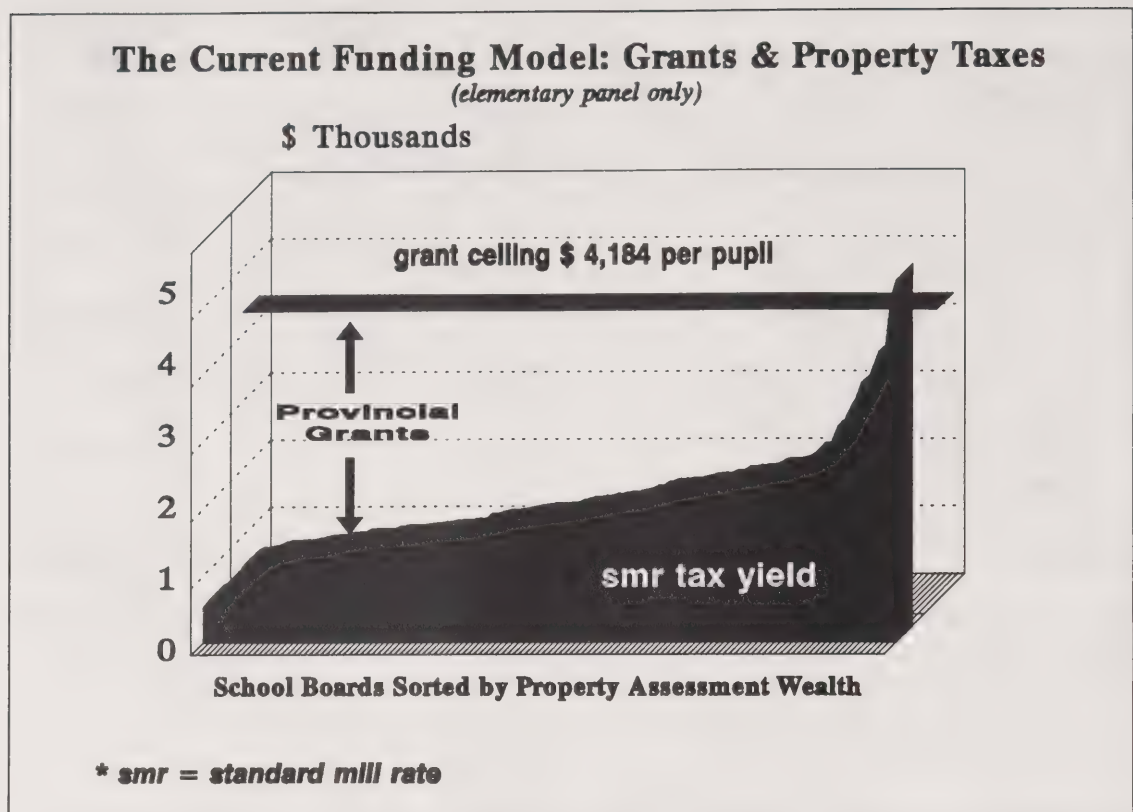
The funding principles behind this calculation ensure equality of resources for all school boards and equality of tax burden for all ratepayers for a base level of education.

Diagram 4, **The Current Funding Model**, provides a graphic illustration of the equity principle used in the funding model as it is applied to the different taxing capacities of school boards.

By applying a provincial standard mill rate of 5.865 to its equalized assessment of \$884,000 per pupil, board X can raise \$5,185 per pupil. By comparison, board Y, with an equalized assessment base of \$101,000 per pupil, can raise only \$595 per pupil.

Board X does not qualify for a grant, since, it is able to raise more money from local taxes by applying the standard tax rate than the recognized level of expenditures. This is commonly referred to as a negative grant. Board Y would qualify for a grant of \$3,589 per pupil. This approach provides each board with a basic per pupil amount of \$4,184.

DIAGRAM 4



In addition to provincial assistance provided to school boards for operating and capital purposes, the province also pays the employers' share of contributions to the Teachers' Pension Fund. These payments come from the Consolidated Revenue Fund (CRF) of the province. The CRF includes income taxes, sales taxes, corporate taxes, federal transfer payments and other provincial revenues.

In total, the province will contribute \$5,597.2 million towards the funding of elementary and secondary education in 1995.

Unrecognized Expenditure

School boards can raise additional property taxes to cover expenditures in excess of amounts recognized by the province. There is no provincial support for unrecognized expenditures, therefore unrecognized expenditures are 100% funded from local taxation.

It is estimated that in 1995 school boards will raise \$2,265 million to cover unrecognized expenditures.

Social Contract Impact

The Social Contract agreement with the school board sector requires that savings of \$425 million is to be achieved on an annual basis. This \$425 million savings will be a permanent reduction to the GLG base allocation to school boards.

Under the agreement, savings are recovered directly from school boards, therefore the GLG funding formula has not been adjusted to reflect the social contract. At the end of the social contract period, the GLG grant parameters will be adjusted to reflect the total base reduction of \$425 million.

Funding Categories

The Education Funding Model is divided into five major categories. Each category contains assistance programs that share similar characteristics or objectives.

Each of the five categories of the Education Funding Model are described below:

- Category 1 Basic Per Pupil Grant
- Category 2 Board-Specific Grants
- Category 3 Program-Specific Grants
- Category 4 Capital Funding Assistance
- Category 5 Additional Provincial Support for Education

DIAGRAM 5

Category 1 - Basic Per Pupil Grant - \$3,197.2 Million

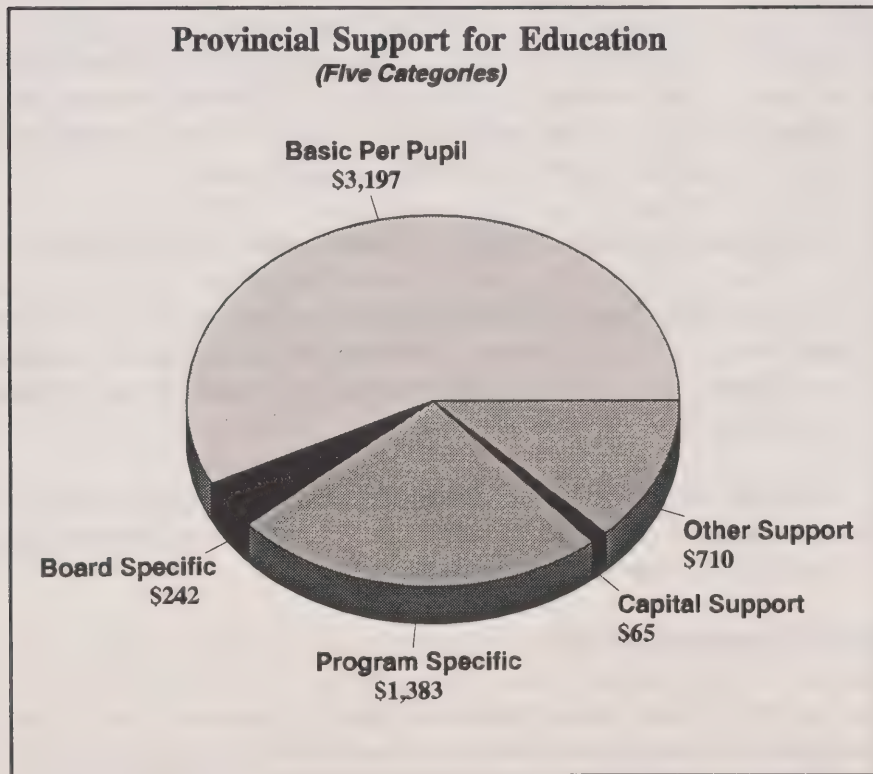
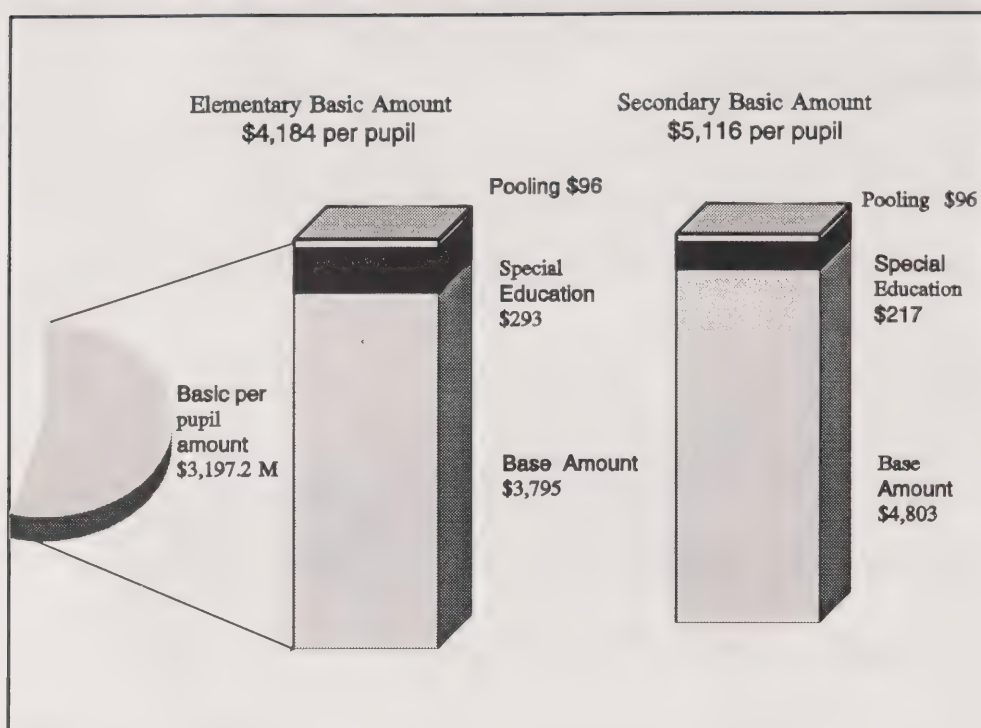


DIAGRAM 6



The Basic Per Pupil Grant is an equalization payment made by the province to a school board. The provincial grant equals the difference between the amount considered necessary by the province for a school board to provide the base level of education and the amount raised from property taxes.

This calculation requires accurate information on two key variables:

- Average Daily Enrolment (ADE), which is the measure of the number of pupils enrolled in each school board. The ADE multiplied by the provincially established basic per pupil amount equals the **Recognized Ordinary Expenditure** of the school board.
- The value of the equalized assessment of all property in each community served by the school board determines the amount of money that can be raised from local property taxes.

Recognized Ordinary Expenditure

The province determines a base level of funding per pupil that is required by all school boards to meet their obligations under the Education Act. This is known as the Recognized Ordinary Expenditure Per Pupil.

For 1995, the per pupil amounts are \$4,184 for each elementary pupil and \$5,116 for each secondary pupil, representing a \$50 per pupil increase over the 1994 basic per pupil amounts. This adjustment continues to direct more resources to boards with relatively poor assessment wealth thus helping to alleviate some of the financial pressures poorer boards face in the current fiscal environment. However, since the total transfer allocation to school boards has not increased for 1995, the impact of increasing recognized expenditures is expressed as an increase in the standard mill rate.

Standard Mill Rates

In 1995, the standard mill rate for recognized ordinary expenditure was set at 5.865 mills and 4.835 mills for elementary and secondary panels, respectively.

The base level of funding per pupil includes specific amounts for the following items:

Support for Special Education Programs

Additional funding is provided for Special Education Programs for exceptional pupils. Exceptional pupils are defined as pupils having behavioral, communication, intellectual, physical or multiple exceptionalities.

In 1995, the Special Education portion of the basic per pupil amount is \$293 per elementary pupil and \$217 per secondary pupil.

Support For Pooling

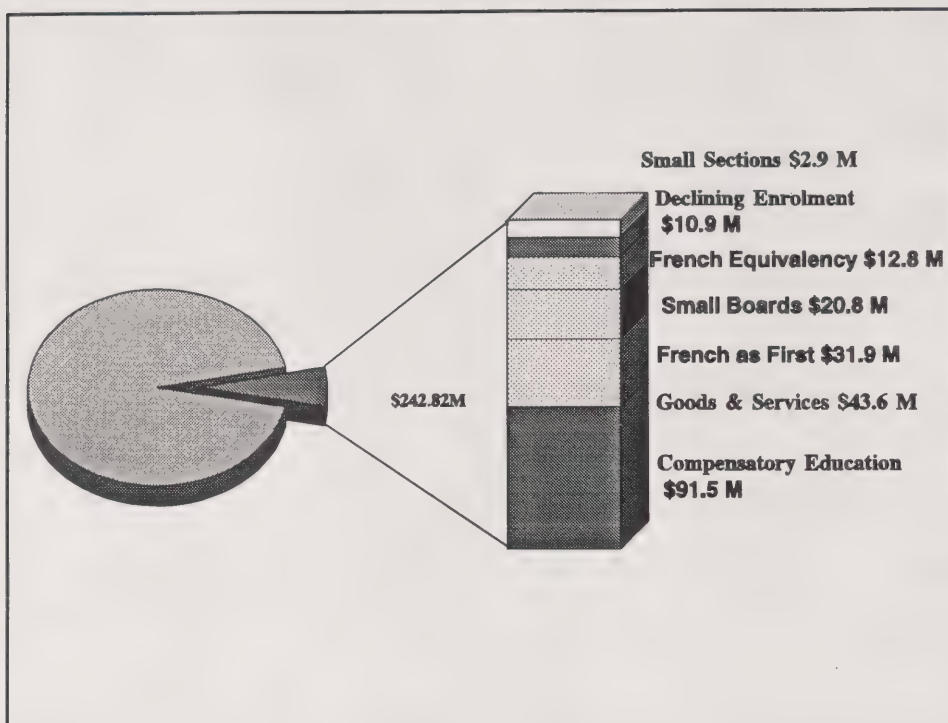
Prior to 1990, most public corporate assessment was automatically assigned to the public school system. Pooling was introduced to ensure that this valuable source of revenue was shared more fairly between public and separate school boards within the same jurisdiction. Under pooling, the property assessment of publicly-traded corporations is shared among coterminous boards on the basis of residential property assessment. Pooling has been phased in over a six-year period and 1995 is the last year of this phase-in.

Each year the basic per pupil grant has been increased by \$16 per pupil from this fund. In 1995, the total increase in the per pupil grant attributable to pooling is \$96.

In the 1994 Budget, the government announced that it would extend the equity of pooling by changing the basis on which the pooled publicly-traded corporate assessment would be shared. Starting in 1996, pooling will be done on the basis of enrolment instead of residential assessment. This new basis of sharing publicly-traded corporate assessment will be phased in over a three-year period from 1996 to 1998.

Category 2 - Board-Specific Grants - \$242.2 Million

DIAGRAM 7



The government recognizes that the cost of providing the base level of education varies with geographic, demographic and socio-economic conditions across Ontario.

Board-specific grants provide funding at 100 percent of the recognized costs to compensate school boards for conditions such as distance from sources of goods and services, small classes, small schools and small boards, and needs created by unique socio-economic conditions of the population served. School boards are not required to provide a local share for this category of grants because these costs arise from conditions beyond the local board's control. Provincial funds given in recognition of these additional costs are aimed at equity – to assist school boards in providing the base level of educational services that would otherwise place an additional financial burden on area taxpayers.

The Category 2 grant parameters have been frozen at 1994 levels.

The following outlines the grants in this category for 1995:

French-as-a-First Language Grant – \$31.9 Million

Under the Education Act, a school board must provide instruction in the French language to any pupil who meets the definition of a “French-speaking person.”

The grant recognizes the higher instructional, material and administrative costs school boards incur in providing this program.

Small Schools Grant – \$27.8 Million

In accordance with the ministry's policy of equality of educational opportunity, all pupils must have access to an adequate range of programs to complete their education. To offset the higher per pupil cost of these programs in small schools the province provides additional financial assistance in the form of a Small Schools Grant.

Small schools generally exist in areas of sparse population. Small elementary schools are defined as having 200 or fewer students and are located eight or more kilometres from another school of the same language of instruction. Small secondary schools are defined as having 600 or fewer students and are located 32 or more kilometres from another school of the same language of instruction.

Small Boards Grant – \$20.8 Million

Small school boards are defined as boards with an elementary or secondary enrolment of 5,000 pupils or less.

They incur many of the same basic overhead costs as larger boards in the province but, because of low enrolment, costs per pupil for administration and educational services are greater than for the larger boards. The Small Boards Grant provides additional financial support to such boards to offset these additional costs.

Small Sections Grant – \$2.9 Million

All boards with an English-language section and a French-language section, where one or both of the sections have fewer than 500 pupils, receive this grant. It assists boards in providing administrative, consultative and supervisory services where pupil enrolment is low.

Goods and Services Grant – \$43.6 Million

This grant acknowledges the higher cost of purchasing goods and obtaining services for boards that are distant from major urban centres and/or whose schools are distant from each other.

The calculation of this grant takes into account:

- (a) The distance of a board from one of five defined cities (Toronto, Ottawa, Hamilton, London or Windsor) as a measure of its accessibility to goods and services.
- (b) The existence of a city or town with a population of over 25,000 within a board's jurisdiction, which is another measure of its accessibility to goods and services.

- (c) The sparsity of the pupil population, to reflect higher costs of moving goods and services within a board.

In 1995, reductions to this grant for a board will be limited to 95% of its previous year's goods and services grant.

Compensatory Education Grant – \$91.5 Million

Some school boards, because of local conditions, have large numbers of students who are economically or socially disadvantaged and, therefore, at risk for academic failure and dropout. Compensatory Education programs are aimed at addressing the needs of such students. Financial assistance is provided to these school boards to offset the additional costs of these programs.

Declining Enrolment Grant – \$10.9 Million

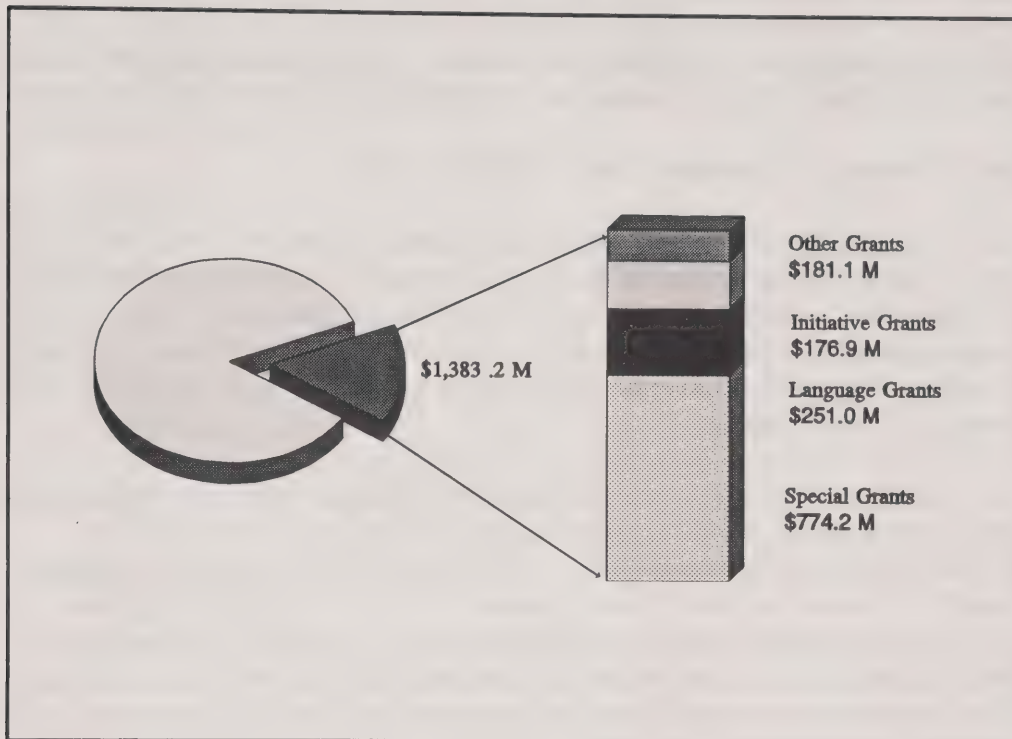
The Ministry recognizes that a school board may not be able to reduce its operating costs in any given year in direct proportion to a reduction in its enrolment. The Declining Enrolment Grant provides financial assistance for a one-year period, during which the board may reduce its operating expenses.

French-language Equivalency Grant - \$12.8 Million

Special grants are provided to the Public and Roman Catholic French Language School Boards in Ottawa-Carleton and to the Prescott-Russell French-language Roman Catholic School Board. This funding will ensure that the amount of revenues per pupil for these boards will enable them to match the over-ceiling expenditure of their coterminous public or separate English-language boards on an annual basis.

Category 3 - Program-Specific Grants - \$1,383.2 Million

DIAGRAM 8



Program-Specific Grants are provided to school boards to encourage them to extend education programs and services into areas that respond to local needs, and to meet provincial priorities. They are provided to school boards based on the extent to which the board participates in the program.

The Category 3 grant parameters have been frozen at 1994 levels.

Category 3 grants are grouped into four sub-categories, as outlined below:

LANGUAGE GRANTS

French-as-a-Second-Language Grant – \$148.8 Million

This grant provides for the additional costs of offering core French extended and immersion programs. The grant is based on the number of pupils enrolled in these courses and varies with the length of the program, ranging from 20 minutes per day to full immersion.

Native-as-a-Second-Language Grant – \$0.7 Million

This grant assists school boards that wish to provide native language courses in addition to, or as a substitute for, French as a Second Language. It is based on the number of pupils enrolled in 20-minute or 40-minute per day programs.

To further assist school boards to initiate this program, the Ministry provides a start-up grant of \$200 per pupil enrolled for the first five years of the program.

Additional Language Instruction Grant – \$100.1 Million

This grant is offered to school boards that provide language instruction in regular day school programs for pupils in English-language schools whose first language is not English. Such ESL (English as a Second Language/dialect) Programs provide pupils with an opportunity to participate in regular instruction classes as soon as possible. The grant is based on the number of teachers employed by the school board for such programs.

The additional language instruction grant was expanded in 1994 to include funding for a new program called "actualisation linguistique en français (ALF) et perfectionnement de français (PDF). This program was designed to meet the specific linguistic needs of French-language schools. The PDF component of the program is intended for pupils whose spoken French is very different from standardized French, whose schooling may have been interrupted, or who need to familiarize themselves with their new environment. The ALF component of the program is designed to assist French-language school boards and sections in providing language instruction to pupils who are entitled to French-language instruction by virtue of section 23 of the *Canadian Charter of Rights and Freedoms*, but who have limited or no competencies in French. In both of these cases (ALF and PDF), the program is meant to provide pupils with an opportunity to participate in regular classroom instruction as soon as possible.

Mixed-Language Secondary Schools Grant – \$1.4 Million

This grant encourages boards to provide a wider range of courses and services in the minority language (either English or French) of a mixed-language school.

INITIATIVE GRANTS

Grant for Reduction of Class Size in Grades 1 and 2 – \$163.4 Million

The province provides financial assistance to school boards to reduce class sizes in grades 1 and 2 to an average of 20 pupils per teacher.

This grant is funded at 100 percent and is intended to offset the average salary and benefits costs of the additional teachers employed by a board to meet this objective.

In situations where the target pupil-teacher ratio (PTR) of 20:1 has not been reached, boards would receive a proportionally reduced grant.

Grant For Full-Day Kindergarten – \$13.5 Million

The province provides financial assistance to school boards for the operation of full-day kindergarten programs. These funds recognize the cost of providing the additional half day of a full-day program. School boards are required to contribute a local share of these costs.

SPECIAL GRANTS

Recognized Extraordinary Expenditure Grant – \$48.6 Million

This grant assists school boards with costs such as purchase of computer hardware, and other capital expenditure exclusive of expenditure on capital projects funded by the Ontario Financing Authority under the loan-based system (see Category 4). A local share is required, with a greater amount of grant being provided to school boards with relatively modest local tax bases.

Transportation Grant - \$393.3 Million

The Transportation Grant provides financial assistance to school boards to recognize costs of transporting pupils from home to school or from school to school. The decision regarding the provision of transportation rests with the school board.

A board's grant for transportation is based on:

- (a) The need for transportation within a board, as determined by the density of its pupil population: the less densely populated an area, the greater the need for pupil transportation and the greater the grant. A grant of 100 percent of the amount calculated on the basis of pupil density is paid to the board.
- (b) Additional transportation expenditures incurred by the board in excess of the above amount are also recognized for grant purposes. However, school boards are required to provide a local share of this additional amount. The grant paid to the boards is the difference between an amount raised locally and the total amount recognized for grant.

Starting in September, 1995, school boards will be responsible for all student transportation to provincial/demonstration schools. Boards will receive regular formula funding for these students and those boards with a high amount of such transportation activity will receive additional grant.

Technological Education Grant – \$4.3 Million

This grant recognizes the higher costs per pupil involved in providing technical and vocational programs. It is allocated to school boards providing a large number of these courses where, because of smaller class sizes and individualized pupil requirements, there are higher costs.

Grant for Programs in Lieu of Provincial Services for Blind/Deaf Pupils – \$17.4 Million

This funding is provided where a school board offers an approved Special Education program for blind, deaf and blind/deaf pupils who might otherwise attend a Provincial School for blind and deaf pupils. Grants are provided for salaries and benefits for specialist teachers and teacher-aides.

An additional grant is paid to school boards to assist them in providing Braille transcription services at the elementary and secondary level. As well, a grant is paid for oral and manual interpreters at the secondary level. As of September 1994, the grant for interpreter services was extended to the elementary level. School boards are required to contribute a local share of the costs of providing these services.

Grant for Education Programs in Care, Treatment and Correctional Facilities – \$67.6 Million

A school board may provide educational programs for school-age pupils who cannot attend a local school because they are placed in a care, treatment or correctional facility. The province pays the school board 100 percent of the cost of salaries and benefits for teachers and teacher-aides involved in such programs.

Grant for Continuing Education and Secondary Summer School – \$113.5 Million

This 100 percent grant supports the government's commitment to continuing education.

In 1995, funding for Grade 9 Summer School Programs apply for remedial purposes only.

International Languages Grant – \$16.3 Million

A grant is provided to school boards offering approved classes for international (heritage) language instruction in a language other than English or French. The grant is based on a dollar amount per hour of classroom instruction.

Grant for the Cost of Education for Non-Resident Pupils – \$60.9 Million

The province reimburses school boards for the cost of educating pupils enrolled in their schools who reside in areas outside the jurisdiction of any board, or in institutions and group homes, or who are wards of Children's Aid Societies. The amount reimbursed is equal to the board's current operating cost per pupil plus an amount for accommodation.

Grant for Open-Access Tuition Fees – \$52.3 Million

Secondary students have a right to attend the public or separate school system of their choice. In situations where their parents' taxes go to another school board, the education board can charge a tuition fee to recover costs from the board that receives the taxes.

Where the costs for the educating board are higher than the costs in the tax-recipient board, the province picks up the difference.

OTHER GRANTS

Assistance for En Bloc Transfers – \$0.2 Million

Where a public school board has transferred one or more secondary schools and education programs to a Roman Catholic school board, a grant is paid to the public school board for up to five years to offset any overhead costs that remain with the public board. This grant is also applicable to the Conseil des écoles séparées catholique de langue française de Prescott-Russell and the Middlesex County Board of Education.

Secondary School Reorganization Grant – \$0.1 Million

This grant is paid to school boards that have reorganized a French-English, mixed-language secondary school into two separate schools — one French, the other English. It recognizes the extra costs involved in the reorganization.

Change in Tax Revenue – \$50.3 Million

The amount of assessment supporting a school board can and does change during the year – sometimes with a large impact.

In the case where a community has lost assessment because of the closure or removal of industry, extra grant is paid to the school board to partially offset the reduction in tax revenue. However, where property taxes are written off or reduced by resolution of a school board, such revenue loss will not be offset by grant.

In the case where new development results in an increase in the assessment base and greater revenue to the board, this revenue is partially offset by a reduction in the grant payable to the board.

Grant for Special Assistance in Respect of Debentures – \$0.0 Million

This grant offsets the cost of debentures on secondary school buildings that are being used jointly by a public and a separate board. It also assists boards that acquired significant debenture debt before April 1980.

Special Support For Pooling – \$16.5 Million

In support of the policy on coterminous pooling, the province provided an additional \$60 million of funding (\$30 million per year) which has been reflected in the basic per pupil amount to address possible public school board losses in assessment as a result of pooling. Even with this additional support, a number of public boards will experience a net loss in revenue. The special support for pooling grant provides additional funds to ensure that no public board will experience a net loss in revenue because of pooling.

Isolate Boards Grant – \$32.1 Million

Very small school boards, usually located in remote areas of Ontario, are referred to as isolate boards. Generally, their costs per pupil are very high and their tax base is very small. Their funding differs from that of other school boards in Ontario because it is based on program approval rather than the GLG formula. Their grant is the difference between approved program costs and local tax revenues.

Grant for Boards on Tax-Exempt Land – \$5.2 Million

This grant provides for part of the costs of operating schools situated on tax-exempt land. These include schools in sanatoriums, hospitals, crippled children's treatment centres and centres for the treatment of cerebral palsy. Operating expenses include teachers' salaries, transportation, and the board and lodging of students.

High Growth Capital Assistance – \$10.3 Million

Undue burden grants are provided to school boards by Order-in-Council under the provisions of Reg. 307, R.R.O. 1990. These grants are intended to cover specific non-recurring situations which are not covered by the grant regulations and thus place an undue burden on the local ratepayers of the board.

In 1995, \$10.3 million in undue burden grants will be provided to school boards that experienced an inordinate amount of capital construction activity during the period 1986 through to 1991, that required a local mill rate effort significantly greater than the provincial average mill rate effort for capital expenditures during this period.

Negative Grant - \$2.4 Million

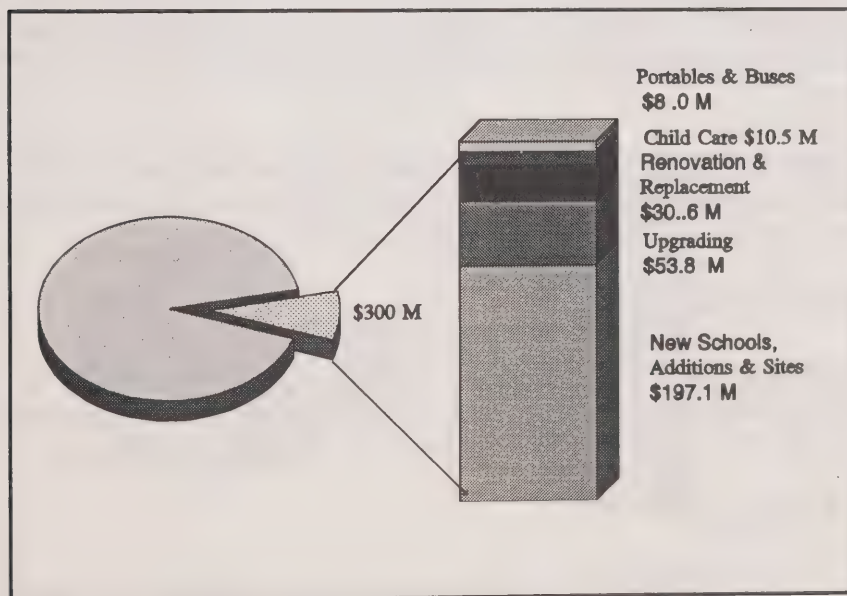
Under the Basic Per Pupil Grant in Category 1, it is possible for a board's formula calculation to produce a negative amount of grant. Under the grant regulation, a negative grant results when this amount is greater than the total of its grants under categories 2, 3 and 4. However, the grant regulations require that no board shall receive less than a specified portion of its grants for programs in care, treatment and correctional facilities, cost of education pupils, capital projects related to the transfer of secondary school facilities to Roman Catholic Separate School Boards, capital programs under the Canada-Ontario Infrastructure Works Program. The present funding formulae requires, for accounting purposes only, a total of \$2.4 million to balance the negative amount under category 1.

Pay Equity Grants - \$64.0 Million

These grants are provided to assist school boards with costs relating to the implementation of pay equity plans in accordance with the Pay Equity Act. A base amount of \$64.0 million will be available to school boards to address 1994 pay equity expenditures. This base amount is included in the General Legislative Grants and any top-up for 1995 will be included in the 1996 allocation.

Category 4 - Capital Funding Assistance - \$300 Million

DIAGRAM 9



Funding capital expenditures is on a cost-shared basis between the province and local school boards. On April 1, 1993, provincial support for school board capital expenditures was converted from direct capital grants to a loan-based system.

The provincial share of costs for capital purposes is provided to school boards as loans issued through the Ontario Financing Authority (OFA). In 1995, the provincial share of capital funding is \$300 million. The Ministry of Education and Training provides annual grants equal to the principal and interest payments for the full term of the loan. In 1995, these annual grants for loan repayments are \$64.8 million. In effect, the change to a loan-based financing system is revenue neutral for school boards.

Capital projects undertaken by school boards that qualify for this type of assistance include new schools and additions, site purchases, portables, buses and the replacement and renovations of schools.

Capital Assistance – \$300.0 million

School boards submit capital expenditure forecasts which list their capital needs in order of priority. From this information, the ministry develops a Capital Assistance Program. Projects are selected on the basis of greatest need, determined in accordance with ministry evaluation criteria.

The amount that a school board receives in loan assistance is dependent on its relative taxing ability. For example, loan assistance available from the OFA for a capital project of \$5 million would be larger for a board with small assessment wealth than it would be for a board with large assessment wealth. On average, the provincial support rate on growth-related capital projects, including new schools, additions and sites, is 60 percent. Support for other capital projects, including the replacement and renovation of schools, and new portable purchases, is 75 percent on average.

The province provides annual loan assistance to all school boards equal to 100% of the principal and interest payments in respect of the loan issued through OFA. In 1995, this loan assistance amounts to \$64.8 million.

- **Child Care Spaces**

The province provides a loan equal to 100 percent of recognized capital costs for constructing non-profit child care spaces in all new and replacement elementary schools. For 1995, \$10.5 million has been allocated for these spaces.

- **Junior Kindergarten**

Over the period 1990-1994, the province provided school boards with \$95 million in assistance for capital needs relating to junior kindergarten programs. In 1995, \$11.4 million is available to school boards as loan assistance for this purpose.

- **Technological Education Capital Fund**

The Technology Education Capital Fund was terminated in 1994. A total of \$60 million was allocated for the period 1990-1994, for the renewal of Technological Education Programs in communication, construction, manufacturing, services and transportation.

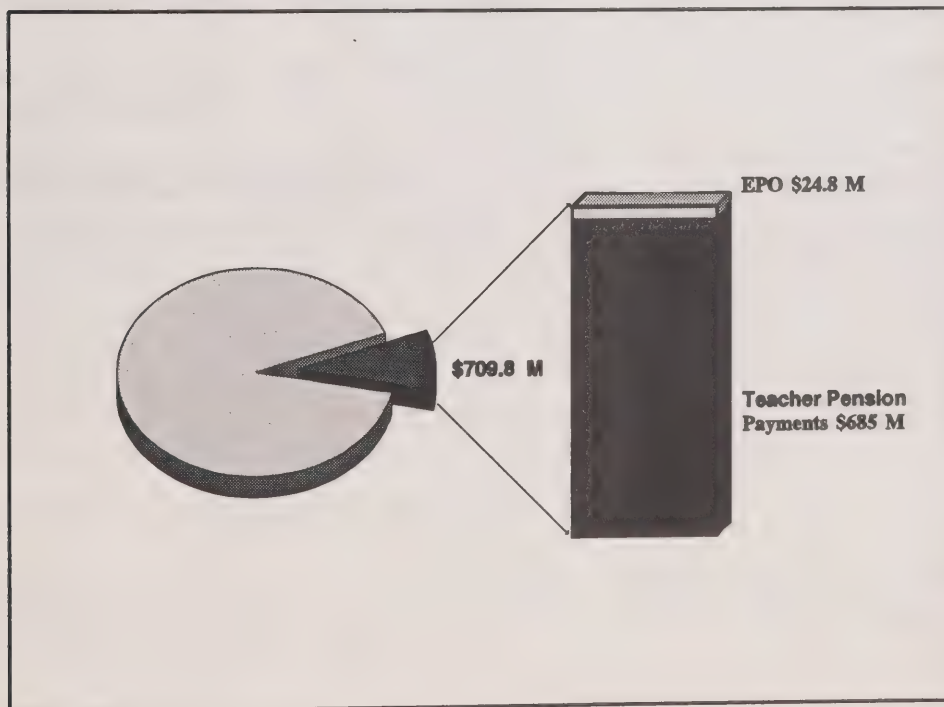
- **Canada-Ontario Infrastructure Works Program**

The Canada-Ontario Infrastructure Works Program entitles school boards to a total of \$200 million of capital projects over a two year period. The goal of this program is to create jobs on a province-wide basis by upgrading infrastructure.

Under the program cost sharing arrangement, the Federal government contributes one-third of the approved eligible amount in the form of direct capital grants. The remaining two-thirds of approved costs are shared between the province and the local school board at the provincial rate of support based on recognized ordinary expenditure. The provincial share of approved costs are provided in the form of loans through the OFA with annual grants equal to the principal and interest payments made in respect of such loans.

Category 5 - Additional Provincial Support for Education - \$709.8 Million

DIAGRAM 10



Although this category of funding is outside the General Legislative Grants, it is included here to complete the picture of education funding and because it represents a considerable amount of provincial support for education. This category is made up of the following payments:

Teachers' Pension Payments – \$685.0 Million

The province pays the employers' share of teachers' pension contributions on behalf of school boards. For 1995, this represents a payment of \$685.0 million.

In 1990, the government began payments on the unfunded liability in the Teachers' Pension Fund. This important change provides security and viability for the fund into the future. In 1995 however, as a result of the Actuarial Valuation Report, direct payments by the province on the unfunded liability in the Teacher's Pension Fund will not be required.

Education Programs Other – \$24.8 Million

This group of payments supports a wide range of programs that are funded on the basis of specific approval for each board that participates. The programs include:

Consultants – Support for consultants to help with the professional development of school staff and the implementation of the government's education initiatives.

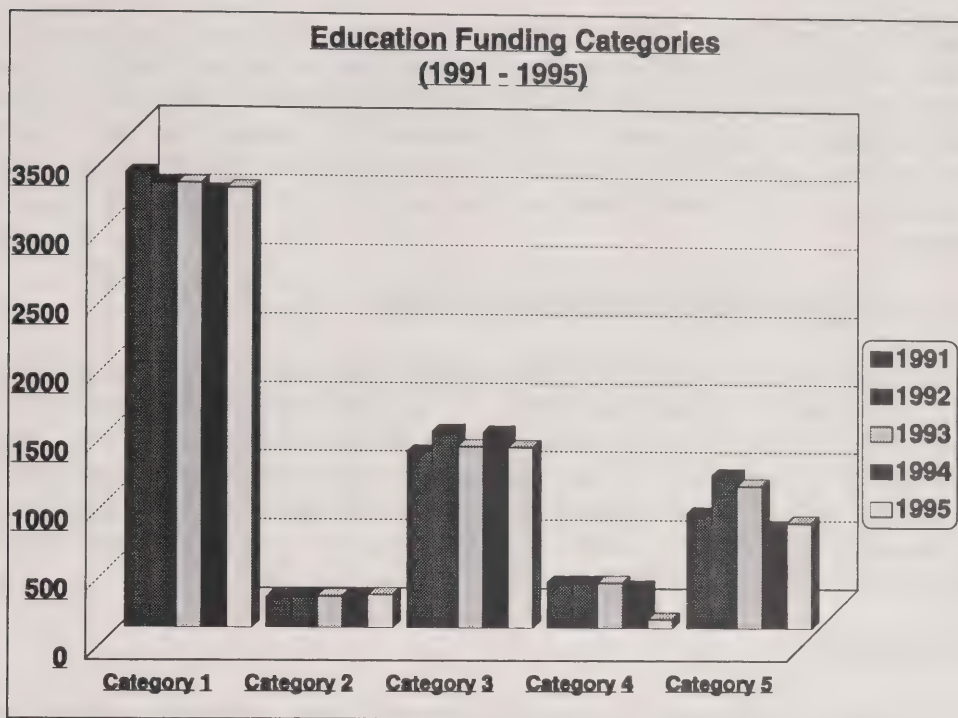
Educational Computing Network of Ontario (ECNO) – Supports the development and upgrading of administrative procedures, including computer networks and information sharing among school boards.

Summary

The funding model presents a comprehensive outline of the extent of funding provided by the province to school boards for elementary and secondary education in Ontario. In 1995, the province's contribution to elementary and secondary education will total \$5,597.2 million.

Diagram 11 illustrates changes in the five grant categories between 1991-95.

DIAGRAM 11



Summary of 1995 Grant Changes

This year there are no major grant policy changes in order to minimize any year to year grant funding fluctuations.

Adjustment to Basic Per Pupil Amount

Recognized expenditure amounts per pupil used in calculating the basic per pupil grant will be increased by \$50 per pupil to \$4,184 for elementary pupils and to \$5,116 for secondary pupils. This increase reflects the operating cost pressures being experienced by school boards in areas such as category upgrades on salary grids, employee benefits, and borrowing costs. Although this year's increase is lower than last year because board cost pressures have moderated, the higher recognized expenditure level will continue to extend equity in our funding system. This will assist school boards with lower tax bases.

Standard Mill Rates for Basic Per Pupil Grant

In 1995, the standard mill rates for recognized ordinary expenditure are set at 5.865 mills and 4.835 mills for elementary and secondary panels, respectively. These standard mill rates have been increased by 2.9% over those in 1994.

Assessment Equalization Factors

There will be no change in the current phase-in policy for equalization factors.

Tax Relief Through Private Bills

The Private Bills Committee has recently decided to support the principle of school board responsibility in determining whether local charitable organizations and other public service bodies should be relieved of property taxes for education purposes. Since school boards will now decide on such tax relief provided through private bills, resulting tax losses will no longer be subsidized under the tax adjustment grant in the GLG. This means that the financial consequences of a school board decision on such tax relief measures will remain with the board.

Transportation Re Provincial/Demonstration Schools

The funding policy for transportation to and from provincial schools for deaf and blind students is being changed. School boards will be responsible for all transportation for students attending provincial/demonstration schools effective September 1, 1995. Funding will be provided according to the current transportation grant formula and those boards with a disproportionate amount of this type of transportation will qualify for additional funding. Funds for this purpose will be transferred from the ministry's operating budget to the GLG in the amounts of \$358,000 in 1995-96 and \$537,000 in 1996-97.

Pay Equity Grants

Over the past several years, school boards have been receiving provincial grants to assist them with the implementation of pay equity plans. Grant payments have been flowed to boards at the end of the year resulting in some uncertainty in board budgeting as to the level of grant available in year. The base amount of pay equity grants will be included in the 1995 GLG Regulations. This will enable school boards to include these grants in their 1995 budgets. If any additional pay equity funding is available for 1995, it will be flowed in March, 1996 after final determination of actual 1995 expenditures.

Additional Language Instruction Grant

In 1994, funding for additional language instruction was extended to include a new program in French-language schools called "actualisation linguistique en français (ALF) and perfectionnement du français (PDF)". The grant is based on the number of teachers employed by the school board for this program. In the first year of this program, a limit was placed on the number of teachers that would be recognized for grant purposes. For 1995, this limit will be increased to allow more teachers to be recognized for funding. As a result, funding for this purpose will be increased from \$7.4 million to \$9.4 million. However, boards will no longer be given approval to exceed the limit.

APPENDIX

EDUCATION STATISTICS FOR 1995

1995 Provincial Support

Category 1: Basic Per Pupil Grant \$3,197.2 Million

- Basic Per Pupil Amount
 - elementary \$4,184 per pupil
 - secondary \$5,116 per pupil
- Support for Special Education Programs
 - elementary \$293 per pupil
 - secondary \$217 per pupil
- Support for Pooling \$96 per pupil

Category 2: Board Specific Grants \$242.2 Million

- French-as-a-First-Language Grant \$31.9 Million
- Small Schools Grant \$27.8 Million
- Small Boards Grant \$20.8 Million
- Small Sections Grant \$2.9 Million
- Goods & Services Grant \$43.6 Million
- Compensatory Education Grant \$91.5 Million
- Declining Enrolment Grant \$10.9 Million
- French-language Equivalency Grant \$12.8 Million

Category 3: Program-Specific Grants \$1,383.2 Million

- Language Grants
 - French-as-a-Second-Language Grant \$148.8 Million
 - Native-as-a-Second-Language Grant \$0.7 Million
 - Additional Language Instruction Grant \$100.1 Million
 - Mixed-Language Secondary Schools Grant \$1.4 Million
- Initiative Grants
 - Grant for Full-Day Kindergarten \$13.5 Million
 - Grant for Reduction of Class Size in
Grades 1 and 2 \$163.4 Million
- Special Grants
 - Recognized Extraordinary Expenditure \$48.6 Million
 - Transportation Grant \$393.3 Million
 - Technological Education Grant \$4.3 Million
 - Grant for Programs in Lieu of Provincial Services for
Blind/Deaf Pupils \$17.4 Million
 - Grant for Education Programs in Care, Treatment
and Correctional Facilities \$67.6 Million
 - Grant for Continuing Education, Secondary Summer,
and Driver Education \$113.5 Million
 - International Languages Grant \$16.3 Million
 - Grant for the Cost of Education for Non-Resident
Pupils \$60.9 Million
 - Grant for Open-Access Tuition Fees \$52.3 Million

• Other Grants	
– Assistance for En Bloc Transfers	\$0.2 Million
– Secondary School Reorganization Grant	\$0.1 Million
– Change in Tax Revenue	\$50.3 Million
– Grant for Special Assistance in Respect of Debentures	\$0.0 Million
– Special Support for Pooling	\$16.5 Million
– Isolate Boards Grant	\$32.1 Million
– Grant for Boards on Tax-Exempt Land	\$5.2 Million
– High Growth Capital Assistance	\$10.3 Million
– Negative Grant	\$2.4 Million
– Pay Equity Grants	\$64.0 Million

Category 4: Capital Funding Grants \$64.8 Million*

• New School, Additions and Sites	\$197.1 Million
• Renovation and Replacement	\$30.6 Million
• Program Upgrading	\$53.8 Million
• Portables and Buses	\$8.0 Million
• Technology Education Capital Fun (Technological Equipment Renewal) was terminated in 1994.	
• Child Care Spaces	\$10.5 Million

**Category 5: Additional Provincial Support
for Education** \$709.8 Million

• Teachers Pension Payments	\$685.0 Million
• Education Programs Other	\$24.8 Million

**Total Provincial Contribution to Elementary and
Secondary Education for 1995** \$5,597.2 Million

Note: * *The provincial share of capital funding is \$300 million which is provided as loans from the Ontario Financing Authority (OFA). Annual grants for loan repayments are \$64.8 million.*

Education Statistics, 1995 (estimated)

Number of pupils enroled (Full Time Equivalents)	1,920,000
Number of School Boards	165
Number of Teachers (Full Time Equivalents for 1994)	121,750
Number of Schools	
– elementary	3,972
– secondary	808
Expenditures on elementary and secondary education	\$13.8 Billion
Estimated value of provincial equalized assessment on property	\$511 Billion
Funding from property taxes	
Recognized expenditure	\$5,722,500,000
Unrecognized expenditure	\$2,265,300,000
Funding from provincial grants	\$5,631,400,000
Province-wide mill rate on equalized assessment	
– elementary	5.865 mills
– secondary	4.835 mills
Recognized amount per pupil	
– elementary	\$4,184 per pupil
– secondary	\$5,116 per pupil

1994 PROPERTY ASSESSMENT WEALTH BY BOARD

Sorted in Ascending Order by Total Equalized Assessment Per Elementary Pupil

	Board Name		Residential Equal Assess Per Pupil (\$)	Commercial Equal Assess Per Pupil (\$)	Total Equal Assess Per Pupil (\$)	Resid Wealth Index	Comm Wealth Index	Total Wealth Index
1	CHAPLEAU PANET CAVERLY R C S S B	MN	68,959	32,429	101,388	0.2628	0.2062	0.2416
2	KIRKLAND LAKE/TIMISKAMING RCSSB	NE	76,833	46,584	123,418	0.2928	0.2962	0.2941
3	GERALDTON DISTRICT R C S S B	NW	62,612	63,051	125,663	0.2386	0.4009	0.2994
4	FORT FRANCES RNY RIVER DIST R C S	NW	74,668	59,048	133,717	0.2845	0.3755	0.3186
5	PRESCOTT RUSSELL CTY R C S S B	EA	112,508	29,783	142,291	0.4287	0.1894	0.3390
6	KENORA DISTRICT R C S S B	NW	85,647	59,686	145,333	0.3264	0.3795	0.3463
7	LANARK LEEDS GRNVILLE CTY R C S S	EA	109,368	37,385	146,752	0.4168	0.2377	0.3497
8	NORTH SHORE DISTRICT R C S S B	MN	101,009	49,986	150,995	0.3849	0.3178	0.3598
9	BRUCE GREY COUNTY R C S S B	WE	136,890	23,713	160,603	0.5216	0.1508	0.3827
10	P BORO VIC NRTHM NEWCASTLE R C	CE	133,440	27,350	160,790	0.5085	0.1739	0.3831
11	STORMNT DNDAS GLNGRRY CTY R C S	EA	112,246	49,429	161,674	0.4277	0.3143	0.3852
12	RENFREW COUNTY R C S S B	EA	120,565	41,477	162,042	0.4594	0.2637	0.3861
13	BRANT COUNTY R C S S B	CE	127,398	36,142	163,540	0.4855	0.2298	0.3897
14	PRESCOTT-RUSSELL FRENCH RCSSB	EA	132,093	34,604	166,697	0.5034	0.2200	0.3972
15	COCHRANE IROQ FALLS DIST R C S S B	NE	78,548	91,743	170,291	0.2993	0.5834	0.4058
16	DRYDEN DIST R C S S B	NW	74,279	98,236	172,515	0.2831	0.6246	0.4111
17	HURON PERTH COUNTY R C S S B	WE	143,247	30,250	173,497	0.5459	0.1923	0.4134
18	KENT COUNTY R C S S B	WE	132,155	41,785	173,940	0.5036	0.2657	0.4144
19	HASTINGS PRINCE EDWD CTY R C S S	CE	131,574	43,279	174,853	0.5014	0.2752	0.4166
20	SIMCOE COUNTY R C S S B	CE	148,912	31,146	180,058	0.5675	0.1980	0.4290
21	HEARST DISTRICT R C S S B	NE	93,237	89,805	183,042	0.3553	0.5710	0.4361
22	NIPISSING DISTRICT R C S S B	NE	129,341	54,200	183,541	0.4929	0.3446	0.4373
23	MICHIPICOTEN DISTRICT R C S S B	MN	73,471	113,215	186,686	0.2800	0.7199	0.4448
24	OXFORD COUNTY R C S S B	WE	127,654	59,232	186,886	0.4864	0.3766	0.4453
25	PRESCOTT RUSSELL COUNTY B OF E	EA	144,221	44,030	188,251	0.5496	0.2800	0.4485
26	ESSEX COUNTY R C S S B	WE	152,275	38,575	190,850	0.5803	0.2453	0.4547
27	CARLETON R C S S B	EA	156,400	36,379	192,780	0.5960	0.2313	0.4593
28	ELGIN COUNTY R C S S B	WE	149,902	46,215	196,117	0.5712	0.2939	0.4673
29	DURHAM REGION R C S S B	CE	150,130	46,433	196,562	0.5721	0.2952	0.4684
30	LAMBTON COUNTY R C S S B	WE	132,821	65,724	198,544	0.5061	0.4179	0.4731
31	KAPUSKASING DISTRICT R C S S B	NE	92,498	110,396	202,895	0.3525	0.7020	0.4834
32	HORNEPAYNE B OF E	MN	129,317	74,688	204,005	0.4928	0.4749	0.4861
33	HALDIMAND NORFOLK COUNTY R C S S	CE	171,977	33,010	204,987	0.6553	0.2099	0.4884
34	SUDBURY DISTRICT R C S S B	MN	138,437	69,720	208,157	0.5275	0.4433	0.4960
35	WATERLOO COUNTY R C S S B	CE	150,391	58,509	208,900	0.5731	0.3720	0.4977
36	CENTRAL ALGOMA B OF E	MN	184,691	30,914	215,606	0.7038	0.1966	0.5137
37	WELLAND COUNTY R.C.S.S.B.	CE	142,108	74,695	216,803	0.5415	0.4750	0.5166
38	LONDON MIDDLESEX COUNTY R C S S	WE	168,733	51,359	220,092	0.6430	0.3266	0.5244
39	FRNTNAC LNNX ADNGTON CTY R C S	EA	170,611	52,288	222,899	0.6501	0.3325	0.5311
40	LINCOLN COUNTY R C S S B	CE	173,045	51,377	224,422	0.6594	0.3267	0.5347
41	TIMMINS DISTRICT R C S S B	NE	127,663	99,564	227,227	0.4865	0.6331	0.5414
42	RED LAKE B OF E	NW	120,865	106,652	227,517	0.4606	0.6781	0.5421
43	NORTH OF SUPERIOR R C S S B	NW	91,592	137,780	229,372	0.3490	0.8761	0.5465
44	LAKEHEAD DISTRICT R C S S B	NW	132,056	97,968	230,024	0.5032	0.6229	0.5481
45	KIRKLAND LAKE B OF E	NE	110,355	124,128	234,482	0.4205	0.7893	0.5587
46	WINDSOR R C S S B	WE	153,499	81,082	234,581	0.5849	0.5156	0.5589
47	SAULT STE MARIE DISTRICT R C S S B	MN	143,780	91,986	235,765	0.5479	0.5849	0.5618
48	WELLINGTON COUNTY R C S S B	CE	170,681	70,121	240,802	0.6504	0.4459	0.5738
49	DUFFERIN PEEL R C S S B	CE	180,710	64,230	244,940	0.6886	0.4084	0.5836
50	OTTAWA/CARLETON FRENCH PUBLIC	EA	196,201	49,864	246,065	0.7477	0.3171	0.5863
51	OTTAWA/CARLETON FRENCH RCSSB	EA	192,764	53,303	246,067	0.7346	0.3389	0.5863
52	LENNOX ADDINGTON COUNTY B OF E	EA	176,880	75,212	252,093	0.6740	0.4782	0.6007
53	HAMILTON WENTWORTH R C S S B	CE	177,275	75,253	252,528	0.6755	0.4785	0.6017
54	NORTH SHORE B OF E	MN	176,834	77,053	253,887	0.6739	0.4899	0.6049
55	ATIKOKAN B OF E	NW	125,594	131,164	256,758	0.4786	0.8340	0.6118
56	NIPISSING B OF E	NE	152,711	107,517	260,228	0.5819	0.6837	0.6200
57	NORFOLK B OF E	CE	201,102	62,504	263,606	0.7663	0.3974	0.6281
58	HALTON R C S S B	CE	204,725	61,371	266,096	0.7801	0.3902	0.6340
59	ELGIN COUNTY B OF E	WE	176,340	90,423	266,762	0.6720	0.5750	0.6356
60	CHAPLEAU B OF E	MN	150,976	116,139	267,115	0.5753	0.7385	0.6365
61	LANARK COUNTY B OF E	EA	194,979	72,406	267,385	0.7430	0.4604	0.6371

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			(\$)	(\$)	(\$)			
62	COCHRANE IROQUOIS FALLS B OF E	NE	103,279	165,915	269,194	0.3936	1.0550	0.6414
63	RENFREW COUNTY B OF E	EA	178,717	90,741	269,458	0.6810	0.5770	0.6420
64	ESPANOLA B OF E	MN	130,191	141,782	271,972	0.4961	0.9015	0.6480
65	BRUCE COUNTY B OF E	WE	237,698	41,539	279,237	0.9058	0.2641	0.6653
66	EAST PARRY SOUND B OF E	NE	241,118	45,061	286,179	0.9188	0.2865	0.6819
67	DUFFERIN COUNTY B OF E	CE	234,432	54,510	288,941	0.8933	0.3466	0.6885
68	STORMNT DNDAS GLNGRRY CTY B OF	EA	176,070	116,039	292,109	0.6709	0.7378	0.6960
69	NORTHUMBERLAND & CLARINGTON CT	CE	216,946	75,798	292,744	0.8267	0.4820	0.6975
70	HURON COUNTY B OF E	WE	236,554	58,617	295,171	0.9014	0.3727	0.7033
71	HASTINGS COUNTY B OF E	CE	193,879	101,400	295,279	0.7388	0.6448	0.7036
72	GERALTON B OF E	NW	114,082	181,836	295,918	0.4347	1.1562	0.7051
73	LAKE SUPERIOR B OF E	NW	91,364	204,704	296,068	0.3482	1.3016	0.7054
74	FORT FRANCES RAINY RIVER B OF E	NW	177,929	119,300	297,229	0.6780	0.7586	0.7082
75	PRINCE EDWARD COUNTY B OF E	CE	261,818	38,957	300,775	0.9977	0.2477	0.7167
76	TIMMINS B OF E	NE	154,441	151,492	305,933	0.5885	0.9633	0.7289
77	KENT COUNTY B OF E	WE	199,266	108,040	307,306	0.7593	0.6870	0.7322
78	BRANT COUNTY B OF E	CE	195,370	114,609	309,978	0.7445	0.7287	0.7386
79	TIMISKAMING B OF E	NE	154,361	161,054	315,415	0.5882	1.0241	0.7515
80	SUDBURY B OF E	MN	179,827	140,106	319,933	0.6853	0.8909	0.7623
81	MIDDLESEX COUNTY B OF E	WE	233,502	92,049	325,551	0.8898	0.5853	0.7757
82	PERTH COUNTY B OF E	WE	212,986	112,859	325,845	0.8116	0.7176	0.7764
83	YORK REGION R C S S B	CE	247,745	81,505	329,250	0.9441	0.5183	0.7845
84	MANITOULIN B OF E	MN	280,168	49,635	329,802	1.0676	0.3156	0.7858
85	VICTORIA COUNTY B OF E	CE	273,881	56,748	330,629	1.0437	0.3608	0.7878
86	GREY COUNTY B OF E	WE	250,014	80,678	330,692	0.9527	0.5130	0.7879
87	SAULT STE MARIE B OF E	MN	176,931	154,586	331,517	0.6742	0.9829	0.7899
88	ESSEX COUNTY B OF E	WE	232,020	100,738	332,758	0.8841	0.6405	0.7929
89	HALDIMAND COUNTY B OF E	CE	209,303	127,936	337,239	0.7976	0.8135	0.8035
90	OXFORD COUNTY B OF E	WE	203,867	133,521	337,388	0.7769	0.8490	0.8039
91	LEEDS GRENVILLE COUNTY B OF E	EA	216,346	126,538	342,884	0.8244	0.8046	0.8170
92	DRYDEN B OF E	NW	133,554	209,543	343,097	0.5089	1.3324	0.8175
93	NIPIGON RED ROCK B OF E	NW	113,802	236,302	350,104	0.4337	1.5025	0.8342
94	CARLETON B OF E	EA	257,361	94,764	352,125	0.9807	0.6026	0.8390
95	DURHAM B OF E	CE	241,990	110,927	352,917	0.9221	0.7053	0.8409
96	NIAGARA SOUTH B OF E	CE	212,966	143,553	356,519	0.8115	0.9128	0.8495
97	LAMBTON COUNTY B OF E	WE	221,243	144,913	366,157	0.8431	0.9214	0.8724
98	LINCOLN COUNTY B OF E	CE	250,466	116,000	366,466	0.9544	0.7376	0.8732
99	WELLINGTON COUNTY B OF E	CE	246,291	120,423	366,714	0.9385	0.7657	0.8738
100	SIMCOE COUNTY B OF E	CE	278,023	103,404	381,427	1.0595	0.6575	0.9088
101	WATERLOO COUNTY B OF E	CE	233,159	148,301	381,460	0.8885	0.9430	0.9089
102	LAKEHEAD B OF E	NW	204,951	177,513	382,464	0.7810	1.1287	0.9113
103	LONDON B OF E	WE	245,642	137,029	382,670	0.9361	0.8713	0.9118
104	WENTWORTH COUNTY B OF E	CE	283,881	99,064	382,945	1.0818	0.6299	0.9124
105	FRONTENAC COUNTY B OF E	EA	279,075	107,274	386,350	1.0635	0.6821	0.9206
106	PETERBOROUGH COUNTY B OF E	CE	281,880	109,652	391,532	1.0741	0.6972	0.9329
107	HAMILTON B OF E	CE	208,893	186,726	395,619	0.7960	1.1873	0.9426
108	WINDSOR B OF E	WE	228,828	197,718	426,545	0.8720	1.2572	1.0163
109	METROPOLITAN SEP. SCH. B.	CE	286,519	146,699	433,218	1.0918	0.9328	1.0322
110	KENORA B OF E	NW	252,462	192,810	445,272	0.9620	1.2260	1.0610
111	MICHIPICOTEN B OF E	MN	142,086	312,718	454,804	0.5414	1.9884	1.0837
112	OTTAWA R C S S B	EA	309,660	147,891	457,552	1.1800	0.9404	1.0902
113	HEARST B OF E	NE	171,337	311,019	482,356	0.6529	1.9776	1.1493
114	HALTON B OF E	CE	377,106	168,329	545,435	1.4370	1.0703	1.2996
115	WEST PARRY SOUND B OF E	NE	492,535	74,064	566,599	1.8769	0.4709	1.3500
116	KAPUSKASING B OF E	NE	210,992	358,491	569,483	0.8040	2.2795	1.3569
117	HALIBURTON COUNTY B OF E	CE	516,580	77,735	594,315	1.9685	0.4943	1.4161
118	PEEL B OF E	CE	358,987	236,539	595,526	1.3680	1.5040	1.4190
119	YORK COUNTY B OF E	CE	413,269	209,461	622,729	1.5748	1.3319	1.4838
120	MUSKOKA B OF E	NE	544,230	108,585	652,815	2.0739	0.6904	1.5555
121	OTTAWA B OF E	EA	454,525	336,598	791,123	1.7320	2.1403	1.8850
122	METRO TORONTO B OF E	CE	447,537	436,660	884,197	1.7054	2.7765	2.1068
PROVINCIAL AVERAGE			262,422	157,269	419,691	1.0000	1.0000	1.0000

